



Early Journal Content on JSTOR, Free to Anyone in the World

This article is one of nearly 500,000 scholarly works digitized and made freely available to everyone in the world by JSTOR.

Known as the Early Journal Content, this set of works include research articles, news, letters, and other writings published in more than 200 of the oldest leading academic journals. The works date from the mid-seventeenth to the early twentieth centuries.

We encourage people to read and share the Early Journal Content openly and to tell others that this resource exists. People may post this content online or redistribute in any way for non-commercial purposes.

Read more about Early Journal Content at <http://about.jstor.org/participate-jstor/individuals/early-journal-content>.

JSTOR is a digital library of academic journals, books, and primary source objects. JSTOR helps people discover, use, and build upon a wide range of content through a powerful research and teaching platform, and preserves this content for future generations. JSTOR is part of ITHAKA, a not-for-profit organization that also includes Ithaka S+R and Portico. For more information about JSTOR, please contact support@jstor.org.

The System of Taxation in China in the Tsing Dynasty, 1644-1911.

By SHAO-KWAN CHEN. (Columbia University Studies in History, Economics, and Public Law, Vol. LIX, No. 2.) New York: Longmans, Green & Co., 1914. 8vo, pp. 118. \$1.00.

"The present work is an attempt to generalize logically the facts connected with taxation in the Tsing Dynasty and to interpret their causes and effects scientifically" (p. 7). The subject-matter of this monograph, however, indicates that its chief value consists in the presentation to occidental readers of the main facts of the present system of taxation in China, and not in the scientific interpretation of those facts. The first two of the five chapters are devoted to an analysis of the departmental structure and the territorial divisions of the Chinese Empire and the adjustment of expenditures and revenues by the tax-collecting authority; the last three chapters consider in detail the three principal forms of Chinese taxation—the taxation of land, of salt, and of commodities. In his brief conclusion the author attributes the evils and inaccuracies of the present tax system to the lack of centralized control of local tax-collecting bodies and to the failure to make allowances for the beginning of the new era of Chinese industrial life. This survey of the political and financial organization of China seems especially designed for the reader who wishes a brief description of salient facts which hitherto have been available only for oriental readers. It is to be regretted that the author was prevented by the chaotic condition of the financial accounts in many of the provinces of China from obtaining sufficient statistical material to establish more detailed conclusions.

Commercial Education in Germany. By F. E. FARRINGTON. New York: Macmillan, 1914. 8vo, pp. v+258. \$1.10.

In the great industrial growth of Germany since 1850, and especially since 1884, a great and potent factor has been her educational system. Dr. Farrington made an extensive first-hand study of certain types of German schools and in this book he describes in full their purpose and work. He differentiates the two existing school systems—one for the training of the masses and the other for the training of the classes—laying special emphasis on the commercial and industrial continuation schools and colleges of commerce, and depicting their methods in much detail. He explains many of the pedagogical theories that underlie the instruction and elaborates on the scientific ways in which vocational guidance for the youth is secured. Dr. Farrington believes that Germany avoids the dangers of stagnation that might seem to lie in her centralized educational control by the encouragement given to individual initiative. The school system of Germany has undoubtedly had a large share in that country's advance. Her methods cannot be adopted *in toto* by another country, but there should be a general understanding of the successful work

she has done; for, as the author of this book says "of all species of extravagant waste there is none more unpardonable than that which permits one nation to remain in ignorance of the clever and successful methods devised in another for gaining important ends."

Boy Life and Labour. By ARNOLD FREEMAN. London: P. S. King & Son, 1914. 8vo, pp. xiii+252. 3s. 6d. net.

In this book the author tries to determine the causes of the inefficiency of boy labor and suggests remedies. The materials were collected by personal investigation into the lives of seventy-one boy workers between the ages of fourteen and eighteen in the English city of Birmingham. The influences of home, factory, picture palace, music hall, and cheap literature are shown to undo, during adolescence, the good achieved by elementary education. The chief evils which the author thinks counteract the salutary effects of the earlier period and retard the growth of efficiency are: (1) the character of the work, which neither requires skill nor develops the body; (2) excessive hours of work which leave the boy little time for study; (3) the detrimental influence of older boys and men in the working places; (4) change of jobs. The prolongation of the elementary education until the age of fifteen and the limitation of the hours of work to thirty a week for boys between the ages of fifteen and eighteen are the important remedial measures suggested by the author. Accounts of the actual lives of several boys add vividness to a book that must interest all concerned with the problems of juvenile welfare.

Economics in the Secondary School. By JOHN HAYNES. Boston: Houghton Mifflin Co., 1914. 16mo, pp. xiii+93. \$0.60.

The author tells us that this little book has grown out of his interest in economics, his conviction that ignorance of its elementary principles is at the bottom of much of our faulty legislation, and out of his own experience in teaching the subject to secondary-school pupils. Much information was received as a direct result of sending out a questionnaire. Dr. Haynes discusses the suitability of economics for the secondary school and its present status in such schools, and he has concrete suggestions to offer in regard to the content of a high-school course, the methods of teaching, and the relation of the study to other subjects in the curriculum. He includes also a bibliography of texts and supplementary reading. The author claims, and rightly so, that economics has a decided value for the ethical training of a citizen, for it gives a proper estimate of the place of wealth and of the owner's right to use it. The individual is taught the effects which his own private acts have upon society. Dr. Haynes contends also for the vocational and cultural value of economics, and points out that it must always precede the study of sociology.